

CERTIFICATE

State of Kansas
Special District
2020

To the Clerk of Johnson , State of Kansas
We, the undersigned, officers of
Johnson County Consolidated Fire District No. 2

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	11,213,127	9,342,717	
Debt Service	10-113		435,507	394,696	
Employee Benefits			3,469,000	2,454,667	
Equipment Reserve					
Construction Fund					
Totals		xxxxxxxxxx	15,117,634	12,192,080	
Budget Summary		0	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate Resolution					Nov. 1, 2020 Total Assessed Valuation

Assisted by:
John P Martin CPA
Higdon and Hale CPAs PC
Address:
6310 Lamar Ste 110
Overland Park, KS 66202

Richard L. Baer, Chair

Robert L. Smith
Marcia H. Bailey
Thomas Jacobs

Attest: _____, 2019

County Clerk

Governing Body

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2019-9

A resolution expressing the property taxation policy of the Board of Johnson County Consolidated Fire District No. 2 District with respect to financing the 2020 annual budget for Johnson County Consolidated

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2020 Johnson County Consolidated Fire District No. 2 district budget exceed the amount levied to finance the 2019 Johnson County Consolidated Fire District No. 2 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and


Whereas, Johnson County Consolidated Fire District No. 2 provides essential services to district residents; and


Whereas, the cost of provision of these services continues to increase.

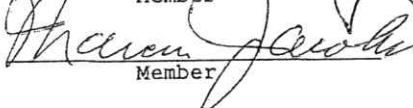
NOW, THEREFORE, BE IT RESOLVED by the Board of the Johnson County Consolidated Fire District No. 2 that it is our desire to notify the public of the possibility of increased property taxes to finance the 2020 Johnson County Consolidated Fire District No. 2 budget as defined above.

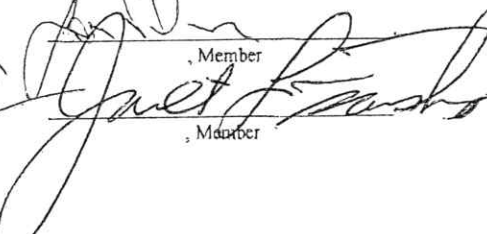
Adopted this 20 day of August, 2019 by the Johnson County Consolidated Fire District No. 2 District Board, Johnson, Kansas.

Johnson County Consolidated Fire District No. 2 District Board


_____, Chair/President


_____, Member


_____, Member


_____, Member

Page No.

(Attach a signed copy to the budget)

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO.2
RESOLUTION NO 2019-10

A Resolution by the governing body of JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO.

2, with respect to its annual budget for 2020.

WHEREAS, K.S.A. 19-3622(b) provides the governing body of fire districts shall have the power to levy a tax not to exceed 8.5 mills to pay for the cost and expense incurred by the fire district for operations and to pay principal and interest on bonds; and

WHEREAS, K.S.A. 19-3622(c) provides the governing body of the fire district may increase the mill levy authorized by K.S.A. 19-3622(b) in an amount not to exceed 11.5 mills by adoption of a resolution.

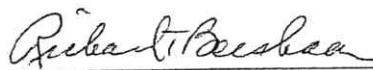
WHEREAS, KS.A 79-5040 provides *all* statutory fund mill levy rates and aggregate levy rate limitations **on taxing subdivisions are suspended; and**

WHEREAS, budgeting, taxing, and service level decisions are the responsibility of the Board of Trustees of Johnson County Consolidated Fire District No. 2, who has adopted an annual budget for 2020 in excess of 11.5 mills.

NOW, *THEREFORE*, BE IT RESOLVED by the Board of Trustees of Johnson County Consolidated Fire, District No.2 that it is our desire to notify the public the Board has adopted an annual budget for 2020 in excess of the tax levy limit authorized in K.S.A. 19-3622, with the knowledge that KS.A 79-5040 has suspended such limits.

Adopted this 20th day of August, 2019, by the Board of Trustees of Johnson County Consolidated Fire District No. 2.

Johnson County Consolidated Fire District No.2
Board of Trustees



Richard Boeshaar, Board Chair


Trustee
Trustee

Marcia H. Bowler
Trustee

Marcia J. Bowler
Trustee

The Legal Record


P.O. Box 273
Olathe, KS 66051-0273
(913) 780-5790

ATTN: LINDA MARSHALL
CONSOLIDATED FIRE DISTRICT NO. 2
3921 W 63RD ST
PRAIRIE VILLAGE KS 66208-1529

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Pam Kruse, of lawful age, being first duly sworn,
deposes and says that she is Legal Notices Billing
Clerk for The Legal Record which is a newspaper
printed in the State of Kansas, published in and of
general paid circulation on a weekly, monthly or
yearly basis in Johnson County, Kansas, is not a
trade, religious or fraternal publication, is published
at least weekly fifty (50) times a year, has been so
published continuously and uninterrupted in said
County and State for a period of more than one
year prior to the first publication of the notice
attached, and has been entered at the post office
as Periodicals Class mail matter. That a notice
was published in all editions of the regular and
entire issue for the following subject matter (also
identified by the following case number, if any) for
1 consecutive week(s), as follows:

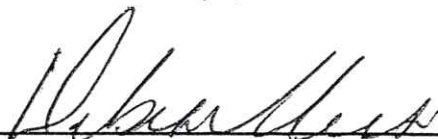
BUDGET HEARING - JOHNSON COUNTY
CONSOLIDATED FIRE DISTRICT #2
7/2/19



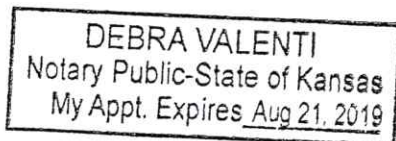
Pam Kruse, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

July 2, 2019



Notary Public



L80952
Publication Fees: \$24.48

NOTICE OF BUDGET HEARING

First published in The Legal Record, Tuesday, July 2, 2019.

NOTICE OF BUDGET HEARING

The governing body of
Johnson County Consolidated Fire District No. 2
Johnson

will meet on July 16th 2019 at 5:00 PM at 3921 West 63rd Street Prairie Village, KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at 3921 West 63rd Street Prairie Village, KS 66208 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget Expenditures and Amount of -1 Ad Valorem Tax establish the maximum limits of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual -2		Current Year Estimate for -1		Proposed Budget Year for		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of -1 Ad Valorem Tax	Estimate Tax Rate*
General	8,618,061	8.895	9,708,000	8.897	11,213,127	9,342,717	9.004
Debt Service		0.443	425,000	0.443	435,507	394,696	0.380
Employee Benefits	2,437,092	2.410	3,310,000	2.410	3,469,000	2,454,667	2.366
Equipment Reserve							
Construction Fund	3,891,269		2,698,594				
Totals	14,946,422	11.748	16,141,594	11.750	15,117,634	12,192,080	11.750
Less: Transfers	475,000		800,000		1,833,647		
Net Expenditures	14,471,422		15,341,594		13,283,987		
Total Tax Levied	10,645,243		11,501,745		1,037,624,362		
Assessed Valuation	905,218,856		978,827,064				

Outstanding Indebtedness,

	-3	-2	-1
Jan 1,		6,485,000	6,180,000
G.O. Bonds	190,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	190,000	6,485,000	6,180,000

*Tax rates are expressed in mills.

Rick Boeshaar
Chairperson

Page No.

Johnson County Consolidated Fire District No. 2 is a public body corporate and political subdivision of the State of Kansas. It is organized under the laws of the State of Kansas and is subject to the provisions of the Kansas Constitution and the laws of the State of Kansas. The Board of Fire Commissioners is the governing body of the District and is responsible for the management and operation of the District. The Board of Fire Commissioners is composed of five members, each of whom is elected by the voters of the District for a term of four years. The Board of Fire Commissioners may meet at any time and place, and its meetings are open to the public. The Board of Fire Commissioners may also hold special meetings at any time and place. The Board of Fire Commissioners may also hold public hearings on any matter that it may deem to be of importance to the District. The Board of Fire Commissioners may also hold public hearings on any matter that it may deem to be of importance to the District. The Board of Fire Commissioners may also hold public hearings on any matter that it may deem to be of importance to the District.

Computation to Determine Limit for 2020

	Amount of Levy
1. Total Tax Levy Amount in 2019 Budget	+ \$ 11,501,745
2. Debt Service Levy in 2019 Budget	- \$ 433,500
3. Tax Levy Excluding Debt Service	\$ 11,068,245
2019 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2019:	+ 10,440,301
5. Increase in Personal Property for 2019:	
5a. Personal Property 2019	+ 3,222,168
5b. Personal Property 2018	- 3,434,513
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2019:	2,054,570
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	12,494,871
8. Total Estimated Valuation July, 1, 2019	1,037,624,362
9. Total Valuation less Valuation Adjustment (8 minus 7)	1,025,129,491
10. Factor for Increase (7 divided by 9)	0.01219
11. Amount of Increase (10 times 3)	+ \$ 134,906
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 11,203,151
13. Debt Service Levy in this 2020 Budget	394,696
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	11,597,847

If the 2020 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Johnson County Consolidated Fire District No. 2
Johnson

2020

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2019 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Slider
General	8,708,913	798,972	5,161	460	0
Debt Service	433,500	39,770	257	23	0
Employee Benefits	2,359,332	216,450	1,398	125	0
	0	0	0	0	0
Total	11,501,745	1,055,192	6,816	608	0

County Treas MVT Estimate

1,055,192

County Treas RVT Estimate

6,816

County Treas 16/20 M Vehicle Tax Estimate

608

County Treas Slider Estimate

0

MVT Factor 0.09174

RVT Factor 0.00059

16/20M Factor 0.00005

Slider Factor 0.00000

2020

Johnson County Consolidated Fire District No. 2
Johnson

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Equipment Reserve	475,000	800,000	1,833,647	
Totals		475,000	800,000	1,833,647	
Adjustments*					
Adjusted Totals		475,000	800,000	1,833,647	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Johnson County Consolidated Fire District No. 2
Johnson
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2020

Adopted Budget General	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	1,256,021	1,343,098	1,123,008
Receipts:			
Ad Valorem Tax	7,734,478	8,708,913	xxxxxxxxxxxxxxxxxx
Delinquent Tax	32,446		
Motor Vehicle Tax	747,666	648,457	798,972
Recreational Vehicle Tax		1,726	5,161
16/20M Vehicle Tax		2,814	460
LAVTR		0	0
Slider			0
In Lieu of Taxes			
Other Income	59,899	24,000	24,000
Cell Tower	106,509	102,000	102,000
Investment Income	24,140		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,705,138	9,487,910	930,593
Resources Available:	9,961,159	10,831,008	2,053,601
Expenditures:			
Salaries and Wages	6,312,689	6,968,000	7,260,290
Capital Outlay	1,194,708	515,000	929,000
Communications	45,768	55,000	55,000
Debt Service	421,354	0	
Education and Training	114,584	171,000	175,000
Fuel and Vehicle Expense	44,911	65,000	65,000
General Insurance	64,657	85,000	80,000
Health and Safety	36,086	51,500	51,500
Professional Fees	64,606	75,000	77,000
Repairs and Maintenance	136,277	152,500	142,000
Real Estate Assessments	8,942	12,000	15,000
Supplies	90,863	128,500	126,000
Tax Increment Financing		168,000	255,690
Utilities	81,616	86,500	118,000
Accreditation	1,000	175,000	30,000
Capital and Transfers to Reserve		1,000,000	1,833,647
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	8,618,061	9,708,000	11,213,127
Unencumbered Cash Balance Dec 31	1,343,098	1,123,008	xxxxxxxxxxxxxxxxxx
2018/2019 Budget Authority Amount:	10,172,337	10,660,337	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,213,127
Tax Required			9,159,526
Delinquent Comp Rate:	0.020		183,191
Amount of 2019 Ad Valorem Tax			9,342,717

FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

2020

Adopted Budget	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	1,200,180	1,585,917	844,491
Receipts:			
Ad Valorem Tax	2,536,782	2,313,071	xxxxxxxxxxxxxxxx
Delinquent Tax	10,480		
Motor Vehicle Tax	229,403	255,503	216,450
Recreational Vehicle Tax			1,398
16/20M Vehicle Tax			125
Slider			0
Other Income	46,164		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,822,829	2,568,574	217,973
Resources Available:	4,023,009	4,154,491	1,062,464
Expenditures:			
Retirement	1,256,169	1,350,000	1,471,528
Workers Compensation	217,913	610,000	610,000
Health Insurance	865,807	1,200,000	1,200,000
Payroll Taxes	97,203	110,000	120,000
TIF		40,000	67,472
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	2,437,092	3,310,000	3,469,000
Unencumbered Cash Balance Dec 31	1,585,917	844,491	xxxxxxxxxxxxxxxx
2018/2019 Budget Authority Amount:	3,276,406	3,310,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,469,000
		Tax Required	2,406,536
Delinquent Comp Rate:	0.020		48,131
Amount of 2019 Ad Valorem Tax			2,454,667

Adopted Budget

Adopted Budget	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.020		0
Amount of 2019 Ad Valorem Tax			0

Johnson County Consolidated Fire District No. 2
Johnson
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2020

Adopted Budget Equipment Reserve	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	3,164,879	3,964,879	3,066,136
Receipts:			
Transfers	800,000	475,000	992,000
Equipment Sales		10,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	800,000	485,000	1,292,000
Resources Available:	3,964,879	4,449,879	4,358,136
Expenditures:			
Apparatus Replacement		1,383,743	
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	1,383,743	0
Unencumbered Cash Balance Dec 31	3,964,879	3,066,136	4,358,136
2018/2019 Budget Authority Amount:	50,000	1,400,000	

Adopted Budget Construction Fund	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance Jan 1	6,536,925	2,698,594	0
Receipts:			
Interest	52,938		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	52,938	0	0
Resources Available:	6,589,863	2,698,594	0
Expenditures:			
Construction	3,891,269	2,698,594	
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	3,891,269	2,698,594	0
Unencumbered Cash Balance Dec 31	2,698,594	0	0
2018/2019 Budget Authority Amount:	0	0	

See Tab A

See Tab C

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2020

The governing body of
Johnson County Consolidated Fire District No. 2
Johnson

will meet on July 16th 2019 at 5:00 PM at 3921 West 63rd Street Prairie Village, KS 66208 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at 3921 West 63rd Street Prairie Village, KS 66208 and will be available at this hearing.

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FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	8,618,061	8.895	9,708,000	8.897	11,213,127	9,342,717	9.004
Debt Service		0.443	425,000	0.443	435,507	394,696	0.380
Employee Benefits	2,437,092	2.410	3,310,000	2.410	3,469,000	2,454,667	2.366
Equipment Reserve			1,383,743				
Construction Fund	3,891,269		2,698,594				
Totals	14,946,422	11.748	17,525,337	11.750	15,117,634	12,192,080	11.750
Less: Transfers	475,000		800,000		1,833,647		
Net Expenditures	14,471,422		16,725,337		13,283,987		
Total Tax Levied	10,645,243		11,501,745		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	905,218,856		978,827,064		1,037,624,362		

Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
G.O. Bonds	190,000	6,485,000	6,180,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	190,000	6,485,000	6,180,000

*Tax rates are expressed in mills.

Rick Boeshaar
Chairperson

Page No.

Estimated Value Of One Mill For 2020

The estimated value of one mill would be: \$1,037,624

Want The Mill Rate The Same As For 2019?

2019 Mill Rate Was: 11.750
2020 Tax Levy Fund Expenditures Must Be Increased By: \$6
\$0

Impact On Keeping The Same Mill Rate As For 2019

2020 Ad Valorem Tax Revenue: \$12,192,080
2019 Ad Valorem Tax Revenue: \$12,192,086
Change in Ad Valorem Tax Revenue: -\$6

What Mill Rate Would Be Desired?

Current 2020 Estimated Mill Rate: 11.750
Desired 2020 Mill Rate: 0.000
2020 Ad Valorem Tax: \$0
2020 Tax Levy Fund Exp. Changed By: \$0